

# **EXHIBIT 14**

Message

**From:** Borelli, Victor [/O=THCG/OU=FIRST ADMINISTRATIVE GROUP/CN=RECIPIENTS/CN=VICTOR.BORELLI]  
**Sent:** 8/4/2009 12:11:39 PM  
**To:** Ratliff, Bill [/O=THCG/OU=FIRST ADMINISTRATIVE GROUP/CN=RECIPIENTS/CN=BILL.RATLIFF]  
**CC:** Harper, Karen [/O=THCG/OU=FIRST ADMINISTRATIVE GROUP/CN=RECIPIENTS/CN=KAREN.HARPER]; Adams, John G [/O=THCG/OU=FIRST ADMINISTRATIVE GROUP/CN=RECIPIENTS/CN=JOHN.ADAMS]  
**Subject:** RE: Florida medication coming into Tennessee

I see a conference call set for Thursday so that's great.

Thanks,

Victor M. Borelli

National Account Manager, Retail  
Covidien  
Mallinckrodt Pharmaceutical Generics  
O:410.308.0633  
F:410.308.0634  
C:443.204.7914  
email: victor.borelli@covidien.com  
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-----Original Message-----

**From:** Ratliff, Bill  
**Sent:** Wednesday, July 29, 2009 12:39 PM  
**To:** Borelli, Victor  
**Cc:** Harper, Karen; Adams, John G  
**Subject:** RE: Florida medication coming into Tennessee

Thanks, let's discuss when you return.

Bill Ratliff  
Director of Security  
Covidien  
314-654-8112  
24 hours 314-654-1600  
bill.ratliff@covidien.com

-----Original Message-----

**From:** Borelli, Victor  
**Sent:** Wednesday, July 29, 2009 11:34 AM  
**To:** Ratliff, Bill  
**Cc:** Harper, Karen; Adams, John G  
**Subject:** RE: Florida medication coming into Tennessee

Bill,

The meeting is set for Tuesday, August 18th @ 2:00 PM @ Sunrises office.

As I read through the e mail trail below, I have a few questions and some additional information for you.

1. When you say "normal customer audit", what do you do during these audits?
2. On your e mail below, you highlight that Sunrise mainly sells to pain clinics. As we discussed, they are expanding their distribution base into independent pharmacies as well, just like McKesson, Cardinal, ABC, HD Smith, Optisource, Masters, Keysource, Anda, Harvard, Cedardale, Kerr, Morris & Dixon etc...
3. You also highlight that Sunrise is the only company located in Florida that received this product (specific lot #). Didn't you highlight on our call that that specific lot was shipped to other customers? As we discussed on the conference call a few weeks ago, it doesn't matter where a

distributor / wholesaler is located, what matters is that they are registered to sell in the state of Florida. All the companies (+ many many more) sell to Florida clinics, dispensing physicians, pharmacies etc... but are located in California, Michigan, Ohio etc...

4. You highlight that Sunrise was having credit issues. They have a buying limit, just like every customer, and when they reach their limit, they need to pay us, within their buying terms, so they free up space on their accounts payable file, and can buy more product. We opened this customer up approximately 15 months ago with an initial shipment and credit limit of \$50K and that credit has been raised to \$700k in 15 months. To my knowledge, they have never been over their 30 day term limit on a payment and due to their low credit limit, have paid earlier than most customer do so they can buy more product from us.

5. Perhaps we all should meet prior to the meeting with Sunrise (either dinner the night before or breakfast / lunch the day of) so we can discuss this in much greater detail?

Victor M. Borelli

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-----Original Message-----

From: Ratliff, Bill  
Sent: Wednesday, July 29, 2009 12:06 PM  
To: Katona, Frank T; Duft, Pat H; Griffin, John; Spencer, Gina  
Cc: Harper, Karen; Adams, John G; Borelli, Victor  
Subject: RE: Florida medication coming into Tennessee

After discussions with his superior, the DEA Diversion Group Supervisor recommended that we audit Sunrise Distributors as soon as possible. The investigation in Eastern Tennessee has substantially slowed because of infighting between the subjects. The audit has been scheduled for August 18th and 19th in Sunrise, Florida which is close to Ft. Lauderdale. The team is being selected and it will be handled like a normal customer audit.

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-----Original Message-----

From: Ratliff, Bill  
Sent: Wednesday, July 15, 2009 2:41 PM  
To: Wright, Tim R (Hazelwood); Bramlage, Chuck; Katona, Frank T; Levy, JoAnne; Duft, Pat H; Griffin, John; Spencer, Gina  
Cc: Harper, Karen  
Subject: RE: Florida medication coming into Tennessee

For information, Karen Harper and I met with St. Louis DEA Diversion Group Supervisor, Pete Kleissle this morning regarding the information below. We advised that Sunrise Wholesale, Inc. was the only distributor residing in Florida that received this lot. In addition, we advised that Cardinal Health, in Ohio has a distribution center in Florida, and had received some of the lot, but the Doctor listed on one of the 100 count bottles that was recovered, only purchased Oxy from Sunrise. For background, Sunrise sells mainly to pain clinics and to dispensing Doctors. One Doctor was identified by an empty 100 count bottle found by one of two informants in the investigation. We tracked the Doctors purchases through our charge back system (see below). Also, all of the recovered bottles had the seal intact when they were opened in front of the informants and pills counted for sale. The names of the identified suspects were provided.

Initially, I recommended that we stop shipping to Sunrise until a meeting could be held to discuss our due diligence with them. This is part of our Suspicious Order Monitoring System, mandated by DEA. Since

Sunrise was having some credit issues this was not a problem. The teleconference occurred on Thursday, 7/9/09 and the following employees were involved: John Adams; Victor Borelli; Kate Muhlekamp; George Saffold; Jim Rousch; Karen Harper; and I. It was determined that Victor Borelli, had visited Sunrise when they became a customer approximately 18 months ago. Originally they purchased their material from Masters Distribution, another customer. Also, Victor advised that Sunrise, employed a part time contract employee Louis Fischer, former DEA Pharmacist to contact customers to determine if they were legitimate. Victor actually rode with Louis and he, (Louis) explained how he made the decision on future customers for Sunrise. Also, Sunrise was recently audited by the DEA and no issues were identified. During the teleconference, a \$500,000. check was received from Sunrise through Fed Ex. After reviewing all of the facts it was determined to continue with the relationship with Sunrise and fill their current order.

We explained this to Mr. Kleissle and at the conclusion he advised that Covidien had acted in a responsible way and he saw no issues with regard to this matter. In addition, he advised he would check his system but would do nothing to jeopardize the current investigation. He was very complimentary that we had contacted him and explained the circumstances.

We are very aware of the multi-million dollar fines levied against Cardinal Health and McKesson for not being diligent with regard to sales. Also, the money lost because they were forced to close their distribution centers until they developed a workable Suspicious Order Monitoring System was also substantial.

I will keep you advised as matters progress.

Bill Ratliff  
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-----Original Message-----

From: Ratliff, Bill  
Sent: Friday, July 10, 2009 1:03 PM  
To: 'dcollins@mymorristown.com'  
Cc: Harper, Karen  
Subject: RE: Florida medication coming into Tennessee

Dwayne, the Dr. we discussed ordered the following during the last 12 months: 78 bottles Oxy, 15 mg; 204 Oxy 30 mg; 20 Methadone 10 mg; and 4 Hydromorphone. All came from the customer we discussed except the Hydromorphone.

Bill Ratliff  
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-----Original Message-----

From: dcollins@mymorristown.com [mailto:dcollins@mymorristown.com]  
Sent: Tuesday, July 07, 2009 4:44 PM  
To: Ratliff, Bill  
Subject: Re: Florida medication coming into Tennessee

Bill,  
I appreciate you looking into this matter. As we are able to uncover more as we continue into this investigation, I will keep you apprised to our finding.  
Again, thanks for taking the time to look into this matter. Please feel free to call upon me if I can be of help to you and your company.

Dwayne Collins

Sent from my Verizon Wireless BlackBerry

-----Original Message-----

From: "Ratliff, Bill" <Bill.Ratliff@Covidien.com>

Date: Tue, 7 Jul 2009 16:19:11  
To: Dwayne Collins<dcollins@mymorristown.com>

Cc: Harper, Karen<Karen.Harper@Covidien.com>; Nikolaus, Richard P<Richard.Nikolaus@Covidien.com>; Spaulding, Eileen L.<Eileen.Spaulding@covidien.com>  
Subject: RE: Florida medication coming into Tennessee

The only shipment of this lot # to Florida is as follows: Sunrise Wholesale Inc. 4700 Hiatus Road, Suite 145, Sunrise, Florida 33351. The shipment was made on 4/24/2009, and was 17,088 tablets. There are no reported losses which could mean: the losses occur after delivery to the customer; the losses occur during delivery to one of their customers; or possibly, they are involved. If you make that determination, please advise me so we can protect our DEA Registration. Thanks.

Eileen, do we have any orders in the system to this customer at this time. Also, how long have they been customers and have they increased shipments recently? Thanks.

Bill Ratliff  
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-----Original Message-----

From: Dwayne Collins [mailto:dcollins@mymorristown.com]  
Sent: Tuesday, July 07, 2009 12:22 PM  
To: Ratliff, Bill  
Subject: Florida medication coming into Tennessee

Bill,

Just a little summary of my background and how I have come about the problem that I am now asking your help with. Initially, I spent 17 ½ years with the Morristown Police Department before going to the State of Tennessee and helping set up the Office of Homeland security. I spent four years as East Tennessee Regional Advisor and for personal family reasons and the traveling that was involved with my job at the state level, I returned back to the Morristown Police Department in December 2007.

In October 2008, I was assigned to the newly opened HIDTA office here in Morristown under the supervision of SA Kevin Keithly, out of the Johnson City Office, which is the Knoxville division. My first eye opening experience to the pharmaceutical sale of Oxycodone sent me off into the direction of looking at the pharmacies that were filling the scripts. It was then that I found that we were dealing with several pain clinics in Florida where doctors were prescribing an abundant amount of oxycodone medication to numerous Tennesseans; especially within the jurisdiction that I'm assigned.

While I was working through this to determine the level of economic impact on oxycodone drug dealing, I came upon some information from a C.I. where I had three individuals who were coming up out of Florida on a regular basis (two or three week interval) and selling massive amounts of oxycodone 30mg. I began looking at these particular individuals in April 2009 with limited information. At first glance, this appeared to be a very organized operation. The last contact of surveillance was in May 2009. During that particular surveillance, I was able to tie some people together locally that were involved with the distribution of the oxycodone pills and identified the individual owner of the truck being used to transport the pills.

An interesting comment made to one of my informants a few days ago. One of the individuals from Florida who has local ties here told my informant that they would be in Morristown on the 18th of this month and had enough (meaning oxycodone 30mg.) to O D all of Morristown. This comment leads me to believe that they are coming with a sizable shipment.

During our conversation, you asked if I knew the quantity that these individuals were possibly in possession of. My answer would be that I am not totally sure but I can say that during their last stay in May 2009, we recovered several bottles near a motel that one of the individuals was staying in. We have two independent C.I.s' that say have seen as much as nine bottles at one time but no more than fifteen.

The May surveillance was actually the first time that we were able to physically put our hands on anything tangible; concerning how these individuals were bringing their shipment to Hamblen County. It was confirmed by the information that I have listed below.

My motel subpoena indicated that these people were in this area routinely beginning since March 2009 and It's my opinion that if these people were coming into this area as often as they were and selling the amount that's suspected, this possibly has to lead back to a holding facility in Florida where the amount taken is not as obvious as would be if taken out of a pharmacy.

The bottle is described as follow:

Small white bottle without pharmacy label; 100 tablet capacity C.I.s' advise that the silver foil is still intact when the cap is unscrewed NDC 0406-8530-01  
OXYCODONE HYDROCHLORIDE The letter C with (II) inside the C  
Tablets= usp  
30MG.  
MANUFACTURED BY: MALLINCKROFT  
BAR CODE; N 0406-8530-012  
3  
LOT# 8530N69594  
EXP 02/2011

I appreciate your help and if there is any further information that you need from me, please call me.  
Again, thanks for you assistance in this matter.

Dwayne Collins  
Morristown Police Department  
FBI/HIDTA Task Force Office  
Morristown, Tennessee

E-mail: dcollins@mymorristown.com  
Office: 423.307.1262  
Cell: 423.307.9632